



Guideline

Income Tax Withholding WebFile

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Tax Commissioner

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Introduction

Welcome to the North Dakota Income Tax Withholding WebFile service! WebFile is a free web-based program for filing, paying, and viewing North Dakota Income Tax Withholding returns. The purpose of this guideline is to explain the features and advantages of WebFile, instruct users how to register on-line and use the system, and provide instructions that explain the Income Tax Withholding return.

Eligible Users. Any employer that holds a valid North Dakota Income Tax Withholding account is eligible to WebFile. If you have not yet registered for an Income Tax Withholding account, you must apply and receive your account number before you register for WebFile. To apply for an Income Tax Withholding account, go to www.nd.gov/tax and click on **Income Tax Withholding > Forms** on the left hand side of the page. Then click on *Sales/Use Tax Permit and Income Tax Withholding Application*.

Advantages of WebFile. The following WebFile features will help make filing your Income Tax Withholding returns on-line easier and more efficient than paper:

- Availability: You can register for WebFile, file Income Tax Withholding returns, and view previously filed returns 24 hours a day, 7 days a week.
- Access: All returns that have been filed over the past five years, including returns filed on paper, are available to view on-line.
- Electronic payment: Return payment is submitted by ACH Debit.
- Login ID: WebFile uses North Dakota's Login ID system, which allows you to use the same ID and password for other Internet services provided by the Tax Commissioner's Office and other state agencies. The Login ID provides you the ability to identify and control which employees or outside professionals have access to your Income Tax Withholding returns.
- Security: WebFile uses Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected.
- Viewing Returns: By viewing the system, you will always know which returns have been filed and the due date of any returns that need to be completed. When you file and pay electronically, there will never be a question of if or when a return or payment was submitted.
- Paper and postage: All registration and return filing is completed on-line. There is no more paper to shuffle, no postage to pay, and no mail delays to worry about.

Filing Methods

The following electronic methods are available to file your Income Tax Withholding returns.

- **Withholding WebFile.** The withholding return is submitted over the Internet and payment is made by an ACH Debit transaction. Under this payment method, the employer authorizes the State of North Dakota to electronically transfer the tax payment from the employer's bank account to the State's bank account. WebFile allows you to file returns, view previously filed returns, update payment information, obtain authorization codes for additional users, or remove access of existing users.
- **Withholding E-File.** The employer instructs its bank to make an ACH Credit payment to the State of North Dakota. The ACH Credit payment is also the return. Under an ACH Credit, the employer contacts its bank and requests it to make an electronic payment to North Dakota with sufficient information to identify the payment as an income tax withholding return. E-File provides all the same features as WebFile except returns may not be submitted on-line because you have chosen to file by ACH Credit.

Navigating and Entering Data in WebFile

As you navigate through the WebFile system and enter data, please remember these tips:

- Use the buttons provided in the application (i.e., Continue, Edit, Save, etc.) to navigate. All application buttons are located at the bottom of each page. Do not use your browser's Back and Forward buttons.
- For your convenience, a Main Menu link and Logout link are located near the top of each page. Although these links will help you navigate quickly, you should click the Save or Finish Later button at the bottom of the page to avoid losing any recently entered data before you use these links.
- Do not enter dollar signs (\$) or commas (,).
- When filing a return, you may save your data at any time and return later to complete and submit the return.
- At any time, you may use the Previous or Continue buttons to move forward and backward to edit your work.

Registration Process

Registration for WebFile is a quick, three-step process: (1) Obtain a North Dakota Login ID; (2) Register account to obtain authorization code; and, (3) Complete registration by entering the account number and authorization code.

Each person (user) needs only one Login ID for all on-line applications. Any user that already has a Login ID should go directly to Step 2 to begin using Withholding WebFile.

After an account is registered in Step 2, the Tax Commissioner mails an authorization code to the individual registering the account and to the mailing address the Tax Commissioner has on file. This step prevents any unauthorized user from registering an account that he or she should not have access to. When the registration is completed in Step 3, only the user that registered the account in Step 2 may use the authorization code mailed by the Tax Commissioner's Office. Any authorized user may obtain another authorization code on-line so that an additional user may access that account.

In addition, any authorized user may terminate another authorized user's access to an account by selecting the View Authorized Users option on the main menu. This option allows an employer to remove access to the system for outside professionals or employees that no longer should have access.

Step 1: North Dakota Login ID (Go to <http://www.nd.gov/tax/indwithhold/electfiling/> and click [Access WebFile](#))

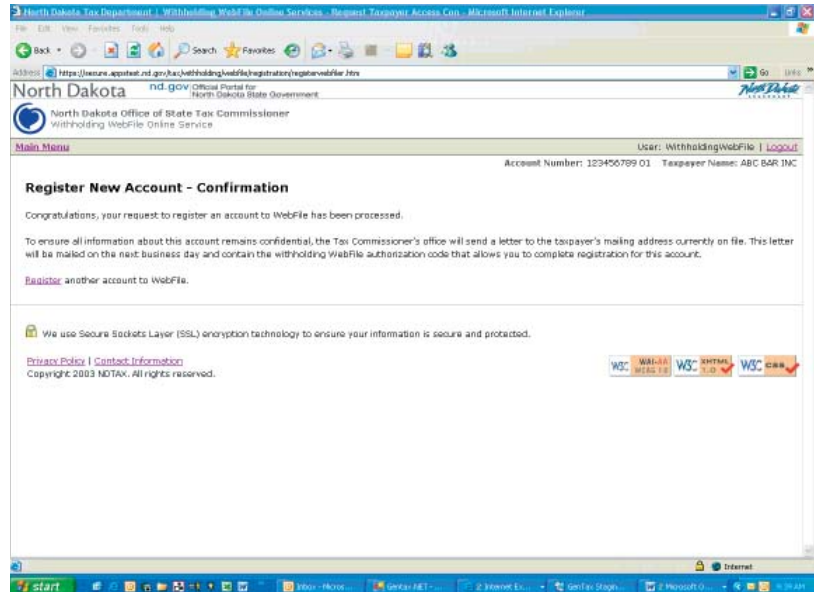
- A. Click [Register Now](#).
- B. Complete the *Sign Up* page.
- C. Click [Create Login](#).
- D. You will receive a confirmation e-mail within a few seconds.
- E. You must respond to the e-mail by clicking on the link provided and entering your password.
- F. Your North Dakota Login ID is now ready to use.
Go to Step 2.

The screenshot shows the North Dakota Office of State Tax Commissioner's Withholding WebFile Online Service. The page is titled "Login" and includes a note: "Please DO NOT use your browser's back and forward options to navigate this application. Use the buttons provided in the application." Below this, there is a "Login" section with fields for "Login ID:" and "Password:", each with a "Forgot Your Login ID?" and "Forgot Your Password?" link. A "Login" button is present, along with a link to "Register Now" if the user does not have a State of North Dakota Login ID. There are also links for "What is a State of North Dakota Login ID?", "Modify your State of North Dakota Login ID information", and "Change your password". A "Privacy Policy" link and "Contact Information" are also provided. The page mentions "We use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected." and "Copyright 2003 NOTAX. All rights reserved." The bottom of the page shows the "Registration" section, which includes fields for "First Name:", "Last Name:", "Address Line 1:", "Address Line 2:", "Address Line 3:", "City:", "State/Province:", "Zip/Postal Code:", "Country:", "Phone:", "Organization:", "Email Address:", and "Confirm Address:". There are also fields for "Login ID:", "Password:", and "Confirm Password:". A "Selecting your ID and Password" section provides details on how to choose a unique Login ID and a strong password. A "Resetting your Password" section explains how to use security questions to reset the password. The page ends with "Cancel" and "Create Login" buttons.

- A. Sign in by entering your Login ID and password.
- B. Enter the account number you want to register.
- C. Click **Continue.**
- D. Based on the name and address displayed, verify you have selected the correct account.
- E. Enter your e-mail address, select a payment method (if you selected ACH Debit, enter your bank information), and enter your name in the Attention Name box.
- F. Click **Submit.**
- G. You will receive a confirmation page.
- H. An authorization code will be mailed to the mailing address on file at the Tax Commissioners Office.
- I. If you have more accounts to register, click the [Register](#) another account to WebFile link.

Continued on next page

Step 2: Register Income Tax Withholding Account (Continued)



Important Note: After you complete Step 2, Register Income Tax Withholding Account, an authorization code will be mailed to you at the mailing address we have on file for the account you are registering. When you register for WebFile, please allow sufficient time (we recommend two weeks) for the authorization code to reach you by mail prior to the next return due date. If you do not receive an authorization code before the next return due date, you will be required to file paper returns for the current period.

Step 3: Complete Registration (Go to <http://www.nd.gov/tax/indwithhold/elecfileing/> and click [Access WebFile](#))

- A. Sign in by entering your Login ID and password.
- B. Scroll to the **Complete Registration** section of the page.
- C. Enter the account number and authorization code you received in the mail.
- D. Click **Submit**.
- E. You will receive a confirmation page. You now have access to all WebFile features for this account.
- F. If you have more accounts to complete registration for, click **Main Menu** and then the [Complete Registration](#) option.

The image displays two screenshots of the North Dakota Tax Department's WebFile Online Services interface, showing the registration process.

Top Screenshot: Complete Registration

The page title is "North Dakota Tax Department | Withholding WebFile Online Services - Request and Complete Taxpayer". The URL is <https://secure.appstate.nd.gov/tax/indwithhold/webfile/registration/requestaccess.htm?displayBottom=true>. The page header includes "North Dakota nd.gov Official Portal for North Dakota State Government" and "North Dakota Office of State Tax Commissioner Withholding WebFile Online Service". The user is logged in as "WithholdingWebFile" with a "Logout" link. The account number is "123456789 01" and the taxpayer name is "ABC BAR INC".

The main content area is titled "Complete Registration". It instructs the user to "To complete registration, enter the account number and withholding WebFile authorization code here:". There are two input fields: "Account Number:" (with a placeholder "(999999999999)") and "Authorization Code:" (with a placeholder "(999999999999)"). Below the fields are "Cancel" and "Submit" buttons.

At the bottom, there is a security notice: "We use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected." and links for "Privacy Policy" and "Contact Information". The copyright notice is "Copyright 2003 ND TAX. All rights reserved." There are also logos for "W-9", "W-9-A", "W-9-C", "W-9-D", "W-9-E", "W-9-F", "W-9-G", "W-9-H", "W-9-I", "W-9-J", "W-9-K", "W-9-L", "W-9-M", "W-9-N", "W-9-O", "W-9-P", "W-9-Q", "W-9-R", "W-9-S", "W-9-T", "W-9-U", "W-9-V", "W-9-W", "W-9-X", "W-9-Y", "W-9-Z".

Bottom Screenshot: Complete Registration - Confirmation

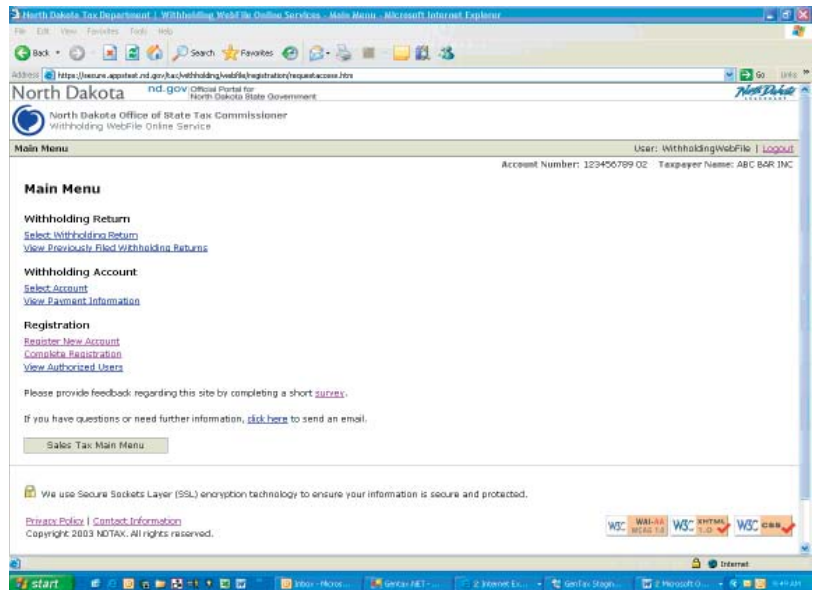
The page title is "North Dakota Tax Department | Withholding WebFile Online Services - Registration Confirmation". The URL is <https://secure.appstate.nd.gov/tax/indwithhold/webfile/registration/requestaccess.htm>. The page header is the same as the top screenshot. The user is logged in as "WithholdingWebFile" with a "Logout" link. The account number is "123456789 02" and the taxpayer name is "ABC BAR INC".

The main content area is titled "Complete Registration - Confirmation". It states: "The registration process for the entered account number is complete. You can now do the following in WebFile for this account: file returns (if you pay by ACH Debit), view previously filed returns, view and update payment information, obtain authorization codes for additional users, and remove access for existing authorized users." There is a "Main Menu" button.

At the bottom, there is a security notice: "We use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected." and links for "Privacy Policy" and "Contact Information". The copyright notice is "Copyright 2003 ND TAX. All rights reserved." There are also logos for "W-9", "W-9-A", "W-9-C", "W-9-D", "W-9-E", "W-9-F", "W-9-G", "W-9-H", "W-9-I", "W-9-J", "W-9-K", "W-9-L", "W-9-M", "W-9-N", "W-9-O", "W-9-P", "W-9-Q", "W-9-R", "W-9-S", "W-9-T", "W-9-U", "W-9-V", "W-9-W", "W-9-X", "W-9-Y", "W-9-Z".

Main Menu

Once a user has completed registration for an account, that user may access all the features of WebFile from the **Main Menu**. Please note that the user ID of the person logged onto the system, the account number and business name of the account currently selected is always displayed near the top of the screen. By viewing this information, any user who is registered to access more than one account will know which account's information is currently being accessed.



Main Menu – Continued Select Withholding Return

[Select Withholding Return.](#)

Click on this option to obtain a list of all returns that are available to file. Then click on the desired action for the tax period you wish to work with. You can save your work at any point in the process and complete it at a later time.

Action

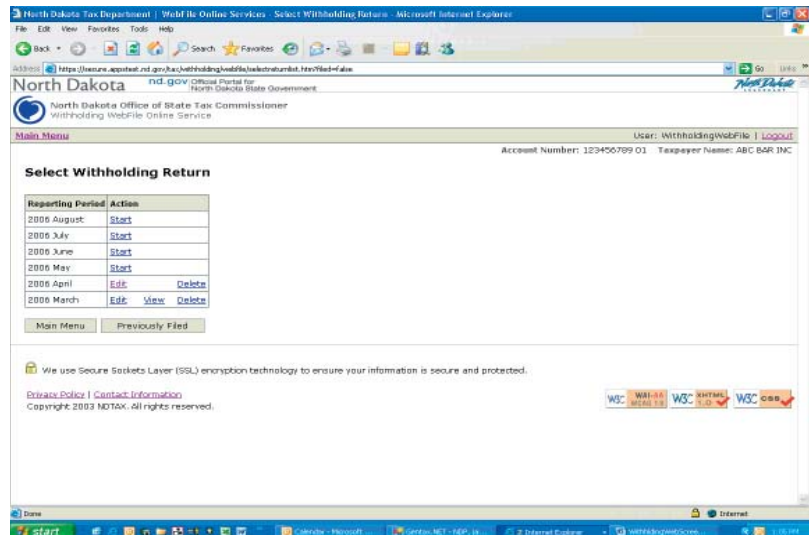
Click [Start](#) to open a withholding tax return. Manually key in the amount of income tax withheld.

Click [Edit](#) to open and complete a return that you already started, but saved before submitting it.

Click [View](#) if you have submitted a return but discover you need to edit the return or payment amount.

Click [Delete](#) only to be used if you are changing your payment method from ACH Debit to ACH Credit after you have started your return.

Important Note: the [View](#) and [Delete](#) option are available only for the remaining portion of the same day you submitted your return. You cannot edit or delete a return the day after you submit it.



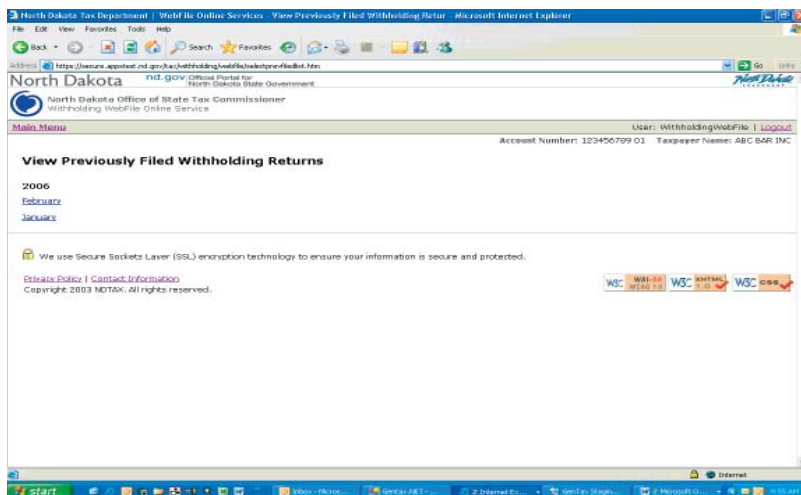
Main Menu – Continued

View Previously Filed Returns

[View Previously Filed Withholding Tax Returns.](#)

Click on this option to obtain a list of all the returns you have filed for the past five years. To view a return, click on the return period.

Returns you have filed (either electronically or on paper) for the past five years will be available to view or print.



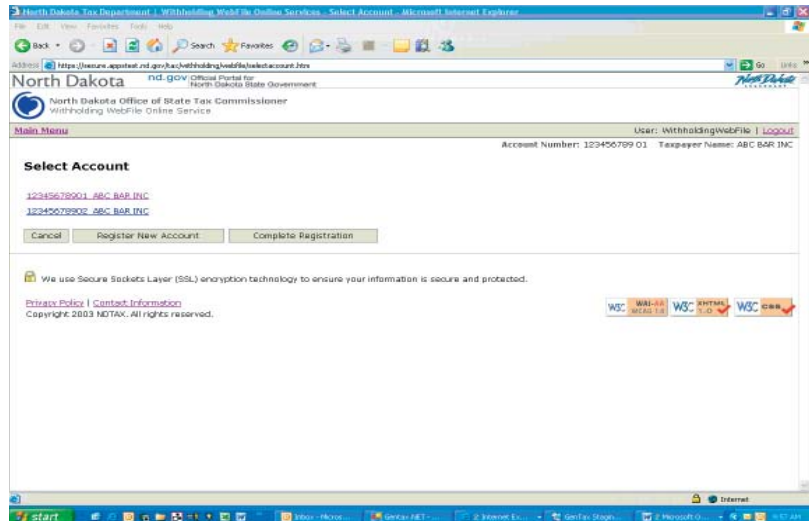
Main Menu – Continued

Select Account

[Select Account](#). Click on this option to obtain a list of all accounts for which you have completed registration.

To obtain access to an account on WebFile, a user must first complete registration for the account. This feature provides a high level of security to the system. When a user clicks on [Select Account](#), the system lists every account that the user has access to. If a user has only one account, this option will not be available.

Any authorized user may provide access to another user by obtaining an authorization code online (see [View Authorized Users](#)).



Main Menu – Continued View Payment Information

[View Payment Information.](#)

Click on this option to view the method of payment (filing) you previously selected. If your current method is ACH Debit, the payment information page also displays information about the bank account from which you have authorized payment.

To change your bank information, click **Edit**. On the Edit Payment Information page, enter the correct bank information. To submit the change, click **Update**.

Important note: If you select ACH Credit, you must file a prenote before you can file by credit. If you select ACH credit you will no longer be able to submit your return or payment through WebFile. However, authorized users will continue to have access to all other features of WebFile.

The image displays two screenshots of the North Dakota WebFile Online Services interface, specifically the 'View Payment Information' and 'Edit Payment Information' pages.

Top Screenshot: View Payment Information

- Page Header:** North Dakota Tax Department | Withholding WebFile Online Services | View Payment Information | Microsoft Internet Explorer
- Navigation:** Main Menu
- User Information:** User: WithholdingWebFile | Logout, Account Number: 123456789 02, Taxpayer Name: ABC BAR INC
- Section:** View Payment Information
- Form Fields:**
 - Payment Method: ACH Debit
 - Account Type: Checking
 - Routing/Transit Number: 111111111
 - Bank Account Number: 111111111111111111
 - Bank Name: TestBank
 - Bank Telephone: (123) 123-1234
- Buttons:** Main Menu, Edit
- Footer:** We use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected. Privacy Policy | Contact Information. Copyright 2003 NDTAX. All rights reserved.

Bottom Screenshot: Edit Payment Information

- Page Header:** North Dakota Tax Department | Withholding WebFile Online Services | Edit Payment Information | Microsoft Internet Explorer
- Navigation:** Main Menu
- User Information:** User: WithholdingWebFile | Logout, Account Number: 123456789 02, Taxpayer Name: ABC BAR INC
- Section:** Edit Payment Information
- Note:** Note: Any change in payment method will not apply to previously submitted returns.
- Form Fields:**
 - Payment Method: *
 - ☒ ACH Debit
 - ☐ ACH Credit
 - Account Type: *
 - ☒ Checking
 - ☐ Savings
 - Routing/Transit Number: *
 - 111111111 (000000000)
 - Account Number: *
 - 111111111111111111 (000000000000000000)
 - Bank Name: TestBank
 - Bank Phone Number: (123) 123-1234
- Buttons:** Cancel, Update
- Footer:** We use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected. Privacy Policy | Contact Information. Copyright 2003 NDTAX. All rights reserved.

Main Menu – Continued Register New Account

Register New Account.

Select this option to register another income tax withholding account to WebFile. If you are at the Main Menu, you have already completed registration for at least one other account.

The registration process for additional accounts is the same process you completed for the original account.

- A. Enter the account number you want to register.
- B. Based on the name and address displayed, verify you have selected the correct account.
- C. Enter your e-mail address and select a payment method. If you selected ACH Debit, also enter your bank account information.
- D. Click **Submit**.
- E. You will receive a confirmation page.
- F. An authorization code will be mailed to the mailing address on file at the Tax Commissioners Office.
- G. If you have more accounts to register, click the [Register](#) another account to WebFile link.

The screenshot shows a web browser window displaying the North Dakota Tax Department's WebFile Online Services page. The page title is "North Dakota Tax Department | Withholding WebFile Online Services - Request and Complete Taxpay". The address bar shows the URL "https://secure.apptax.nd.gov/tax/withholding/webfile/webfileaccount.htm". The page header includes the North Dakota logo and the text "North Dakota Office of State Tax Commissioner Withholding WebFile Online Service". The main menu is visible, and the "Register New Account" option is selected. The registration process is described: "Each account must be registered through this WebFile system and each user (Login ID) must complete registration for each account they wish to access. The registration process is completed through the use of a withholding WebFile authorization code. If you have already received an authorization code for the account you wish to access, please go to the Complete Registration option. If you have not received an authorization code for this account and the account is not already registered through this WebFile system, enter the Account Number below. An account number is the Federal Employer Identification Number (FEIN) plus a two digit suffix (example: 12345678901). Note: If registration for the account you wish to access has already been completed by one or more users, you must obtain an authorization code from one of the registered users and complete registration." Below this text is a form with a label "Account Number:" and a text input field containing "999999999999". There are "Cancel" and "Continue" buttons. At the bottom, there is a security notice: "We use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected." and links for "Privacy Policy" and "Contact Information". The footer includes "Copyright 2003 NDTAX. All rights reserved." and logos for WSC, WSC, and WSC.

Main Menu – Continued Complete Registration

[Complete Registration.](#)

Select this option to complete registration for another income tax withholding account. If you are at the main menu, you have already completed registration for at least one other account.

The process to complete registration for additional accounts is the same process you completed for the original account.

A. Enter the account number and authorization code you received in the mail.

B. Click **Submit**.

C. You will receive a confirmation page. You now have access to all WebFile features for this account.

D. If you have more accounts to complete registration for, click [Main Menu](#) and then, [Complete Registration](#) option.

The screenshot shows a web browser window displaying the North Dakota Office of State Tax Commissioner's Withholding Webfile Online Service. The page title is "Complete Registration". It prompts the user to enter an Account Number and an Authorization Code, both with placeholder text "(9999999999)". Below the input fields are "Cancel" and "Submit" buttons. A security notice states: "We use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected." Links for "Privacy Policy" and "Contact Information" are provided. Copyright information for 2003 MOTAX is at the bottom. The browser's address bar shows the URL: https://secure.apptax.nd.gov/tax/withholdingwebfile/registration/requestaccount.html?displaybutton=true. The user is logged in as "WithholdingWebFile" with account number 123456789 02 and taxpayer name ABC BAR INC.

Main Menu – Continued View Authorized Users

[View Authorized Users.](#)

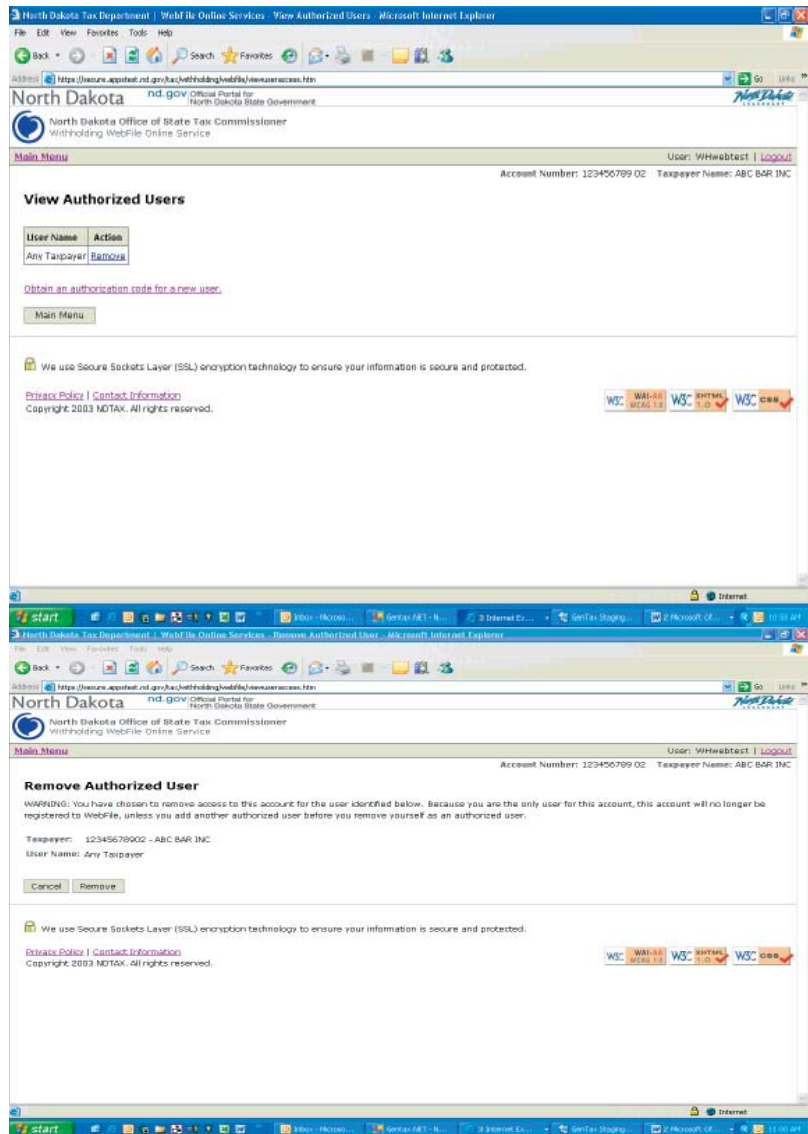
Click this option to view all users that are authorized to access WebFile for this account. By selecting this option any authorized user may delete existing users or obtain an authorization code for a new user.

To authorize another user to access this account, click the [Obtain an authorization code for a new user](#) link.

WebFile will display a new authorization code that you may give to another user. The new user will need to (1) obtain a North Dakota Login ID (if he or she does not already have one), (2) log on to the WebFile system, and (3) enter the account number and authorization code at the [Complete Registration](#) option. These steps will provide access to the new user for all WebFile functions for this account.

To discontinue access for an authorized user, select the [Remove](#) link next to the user's name. The user's name will be displayed. To remove access for the user, click the [Remove](#) button. If you decide not to remove access for the user, select the [Cancel](#) button.

Important note: If you are the only authorized user and you click the [Remove](#) link by your name and then confirm that action by selecting the Remove button, the account will no longer be registered for WebFile because there will be no authorized users.



Filing an Income Tax Withholding Return

Review Taxpayer Information

To file an income tax withholding return, click the [Select Withholding Return](#) option on the main menu.

- A. If this is the first time you have selected this return period, click [Start](#) to enter the withholding tax amount. If you have already opened this return, click [Edit](#).

Or

If you select [Start](#), the return will open to the **Review Taxpayer Information** section.

- B. **Taxpayer Address.** Please verify the postal and e-mail addresses are correct. To correct addresses: click the [Edit](#) button, enter the correct information, and click the [Save](#) button.
- C. **Ownership Change.** If the business has changed ownership, enter the name, address and phone number of the new owner.
- D. **Final Return.** If this is a final return for this account, click the check box and enter the last day of business for this account.
- E. **Corporate Officers.** If any of the corporate officers have changed please click the check box.

The image shows two screenshots of the North Dakota Tax Department's online services. The top screenshot is the 'Select Withholding Return' page, which displays a table of reporting periods from 2006 August to 2006 March. Each row has a 'Start' button, except for the 2006 April and 2006 March rows which have 'Edit', 'View', and 'Delete' buttons. Below the table are 'Main Menu' and 'Previously Filed' buttons. A security notice states: 'We use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected.' The bottom screenshot is the 'Review Taxpayer Information' page. It shows taxpayer details: Address 1: PO BOX 100, Address 2: City, State, Zip: ANY CITY, ND 58999-0000, Email: jackson@state.nd.us. There are 'Edit' and 'Save' buttons. The 'Change in Ownership' section has fields for Name, Address, and Daytime Phone, with a checkbox for 'If you are no longer in business, check this box and enter Last Day Of Business.' The 'Final Return' section has a checkbox for 'If you have had a change in corporate officers, check this box:' and a field for 'Last Day Of Business: (mm/dd/yyyy)'. The 'Change in Corporate Officers' section has a checkbox for 'If you have been assigned a new federal ID number, check this box and enter your new ID number.' and a field for 'New ID Number: (999999999)'. The 'No Withholding Employees' section has a checkbox for 'If you no longer have employees subject to state income tax withholding, check this box:'. At the bottom are 'Previous' and 'Continue' buttons.

Filing an Income Tax Withholding Return - cont. Review Taxpayer Information

F. *New Federal ID*

Number. If you have been assigned a new federal ID number, click the check box and enter the new ID number.

Important Note: If you have been assigned a new federal ID number you must complete a new sales/use tax permit and income tax withholding application.

G. *No Withholding*

Employees. If you no longer have employees subject to state income tax withholding, click the check box.

Click button to continue the filing process.

Filing an Income Tax Withholding Return – cont.

Enter the amount of income tax withheld for this period.

Enter the tax amount in dollars and cents using a decimal point.

Do not use a dollar sign (\$) or comma (,).

Click **Continue** button to continue the filing process.

The screenshot shows a web browser window displaying the North Dakota Withholding Website. The page title is "North Dakota Withholding Website Online Service". The user is logged in as "User: WithholdingWebFile 1 LOGOUT". The page displays the "Income Tax Withheld" section, showing "Total North Dakota Income Tax withheld this period: 50.00". Below this, there are buttons for "Previous", "Finish Later", and "Continue". A security notice states: "We use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected." There are also links for "Privacy Policy" and "Contact Information". The footer mentions "Copyright 2003 NDTAX. All rights reserved." and includes logos for WSC, WSC, and WSC.

Filing an Income Tax Withholding Return – cont. Return Summary and Payment Information

Return Summary. This section of the page displays the total due with the return, which is based on the information entered and the return due date.

Payment Information. The payment information asks you to verify the payment amount to be withdrawn from your bank account and the payment date. You may change the payment amount to any dollar value; however, you will be subject to penalty and interest if the return is not paid in full. You may also change the payment date to any date up to the due date of the return.

Click **Continue** button to continue the filing process

The screenshot shows a web browser window displaying the North Dakota Tax Department's WebFile Online Services Return Summary page. The page header includes the North Dakota logo and the text "North Dakota Office of State Tax Commissioner Withholding WebFile Online Service". The user is logged in as "WithholdingWebFile" and the tax period is 03/31/2006. The account number is 123456789 01 and the taxpayer name is ABC BAR INC.

Return Summary

Total North Dakota Income Tax withheld this period:	50.00
Penalty:	12.50
Interest:	2.00
Total Due with Return:	64.50

Payment Information

Please enter the amount you want withdrawn from your account if different from the amount shown below, which is the total payment due with the return. If you do not pay the total amount due, you will be billed for the unpaid amount plus penalty and interest, if applicable. Do not use dollar signs.

Payment Amount:

Withdrawal date: 9/6/2006

Use Secure Sockets Layer (SSL) encryption technology to ensure your information is secure and protected.

[Privacy Policy](#) | [Contact Information](#)

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Filing an Income Tax Withholding Return –cont. Review/Submit Return

Review/Submit Return.

Review the completed return for accuracy. If you need to make changes, click the **Previous** button to move back to the page that needs correction.

You may use the **Previous** and **Continue** buttons as often as necessary until you are satisfied all information in the return is correct.

When all corrections are made, click the **Continue** button on each page until you return to the **Review/Submit Return** page.

Click the **Submit** button at the bottom of the page to electronically file your return with the Tax Commissioner's Office.

North Dakota Tax Department | WebFile Online Services | Review/Submit Return | Microsoft Internet Explorer

Address: https://secure.apptest.nd.gov/tax/withholdingwebfile/returntotal.htm

North Dakota nd.gov Official Portal for North Dakota State Government

North Dakota Office of State Tax Commissioner
Withholding WebFile Online Service

Main Menu User: WithholdingWebFile Logout

Tax Period: 03/31/2006 Account Number: 123456789 01 Taxpayer Name: ABC BAR INC

Review/Submit Return

This return has not been submitted to the North Dakota Tax Commissioner. If the return is correct, click on 'Submit' at the bottom of this page.

ABC BAR INC
PO BOX 100
ANY CITY, ND 58999-0000

Payment Amount: 64.50
Withdrawal Date: 09/06/2006

For the period ending: March 31, 2006
Due Date of this return: 05/01/2006

Item Description	Amount
1. Total North Dakota Income Tax withheld this period	50.00
2. Penalty	12.50
3. Interest	2.00
4. Total Due with Return (Add lines 1, 2, and 3)	64.50

If you need to make changes, click on the Previous button to go back through the return. Please call the North Dakota Office of State Tax Commissioner at 701-328-3125 if you disagree with the calculations or if you need additional assistance.

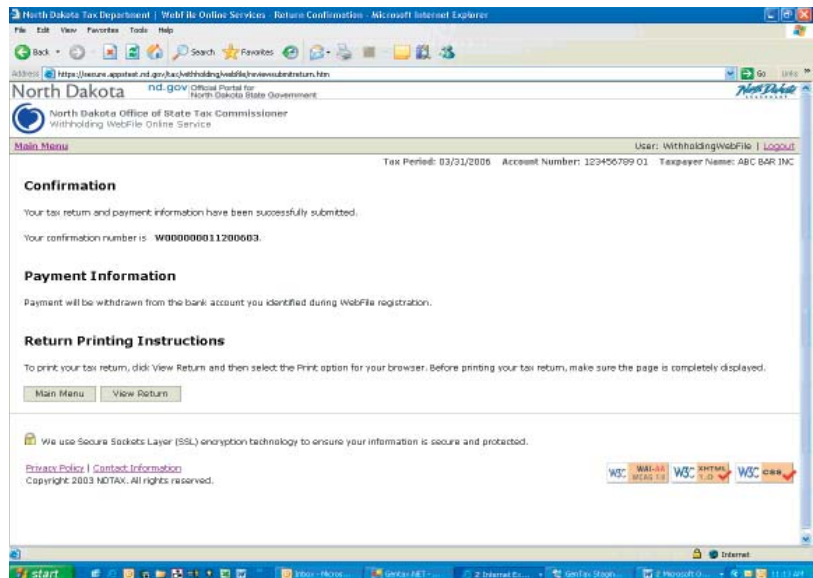
I declare that this return has been examined by me and to the best of my knowledge and belief, is a true, correct, and complete return.

Previous Finish Later Submit

Filing an Income Tax Withholding Return –cont. Confirmation

Confirmation. After you submit the return, the next page will display a confirmation number and a brief statement reminding you about the payment. Payment will be withdrawn from the bank account you identified during registration.

You may also view and print from this page the return you just submitted.



Income Tax Withholding Return Instructions

General Instructions

Filing Requirements. Form 306, North Dakota Income Tax Withholding Return must be filed by every employer who withheld or is required to withhold North Dakota income tax from wages paid to employees during the period covered by this return. The period covered by this return is printed at the top of Form 306.

Due Dates. Except as provided below under “**Annual filing**,” Form 306, North Dakota Income Tax Withholding Return, must be filed for each calendar quarter on or before the following due dates:

Quarter Covered	Quarter Ending	Due on or before
January, February, March	March 31	April 30
April, May, June	June 30	July 31
July, August, September	September 30	October 31
October, November, December	December 31	January 31

Annual filers must file Form 306 for the entire year on or before January 31 following the end of the calendar year.

Amended Returns. If you incorrectly reported North Dakota income tax withheld in a prior period, contact the Office of State Tax Commissioner and the necessary amended return will be mailed to you for reporting the correct amount.

Payment. Payment is initiated: on the ACH Debit withdrawal date specified on the return or when the ACH Credit payment is issued by the payor’s bank.

Transmittal of Wage and Tax Statements. At the end of each calendar year all employers will receive Form 307, Transmittal of Wage and Tax Statements (Forms W-2). This form must be completed and returned to the Office of State Tax Commissioner even though your withholding account may be closed. The “copy for city or state” of the six-part federal optional Form W-2 must accompany Form 307.

Penalty and Interest Provisions. If a tax is due, the entire amount due must be paid when the return is filed. If a return is not filed, or if a payment is not made, on or before the due date, the law provides penalty and interest charges for the delinquency.

Penalty. Penalty applies at 5 percent of the tax due or \$5, whichever is greater, for the first month delinquent. In addition, penalty applies at a rate of 5 percent of the tax due for each month or fraction of a month the return is late up to a maximum of 25 percent.

Interest for late filing or payment. In addition to the penalty charge, there is an interest charge of 1% per month for each month (or fraction of a month) on the unpaid portion of the tax due, except for the month in which the return and payment were due.

Interest for filing extension. If an extension to file the income tax withholding return was granted by the Office of State Tax Commissioner, no delinquency results if the return is filed and the tax due (if any) is paid on or before the extended due date. However, interest at the rate of 12% per annum is charged on the amount of any tax due from the original due date to the earlier of the extended date or the date the tax is paid.

Out of Business or Cancelling WebFile Registration

Out of Business

The income tax withholding law requires a withholding account that is going out of business to file a final income tax withholding return within 15 days. If the return for the final reporting period is not present in the WebFile system, contact the Tax Commissioner's Office. Code the return as a final by checking the Final Return box and entering the last day of business. The final return data is in the ***Review Taxpayer Information*** section of the return. Also, please complete the ***Change in Ownership*** section, if applicable. The final step when going out of business is to cancel registration (see below).

Cancel WebFile Registration

If you are going out of business or for any reason want to file paper income tax withholding returns, you must cancel your WebFile registration for each account. To cancel complete the following steps:

- Login to the WebFile system.
- On the Main Menu, select View Authorized Users.
- In the Action column, click on remove. (**Important Note:** if there is more than one user, you must remove all other users before you remove your own user name.)
- On the Remove Authorized Users page, click the Remove button.

When you click on the Remove button for the last user, you will no longer be registered for WebFile and you will be returned to the Login ID page.

Need Assistance

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